

## AUTHORITY FOR ADVANCE RULING

## TAMILNADU ADVANCE RULING AUTHORITY

PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-600 006.

PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE  
GOODS AND SERVICES TAX ACT, 2017.

## Members present are:

- Ms. Manasa Gangotri Kata, IRS Joint Commissioner/Member,  
Office of the Commissioner of GST & Central Excise, Chennai.
- Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,  
Joint Commissioner (ST)/ Member  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6

ORDER No. 43 /AAR/2019 DATED 26.09.2019

GSTIN Number, if any / User id	33ABAPM7617A1Z7.
Legal Name of Applicant	Murali Mogan Firm,
Registered Address/Address provided while obtaining user id	No: 77, Kothapetta (Vilage) Nethaji road, Krishnagiri, Krishnagiri - 635 001.
Details of Application	GST ARA- 01 Application SI.No. 18 / 2019 / ARA dated 14.09.2018
Concerned Officer	State : The Assistant Commissioner (ST) 2/172, Bangalore Road, Opp. Old Housing Board, Krishnagiri Assessment Circle, Krishnagiri - 635 001. Centre : Salem Commissionerate
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
A   Category	Whole sale business.
B   Description (in Brief)	Tamarind Fruit (undried)
Issue/s on which advance ruling required	Classification of Goods / Services or bo
Question(s) on which advance ruling is required	<ol style="list-style-type: none"> <li>Why not we classify the Tamarind fruit obtained from the farmer under HSN 0810, as fresh fruit since the product does not undergo any process of manufacture or value addition.</li> <li>Why not the department consider the Tamarind fruit obtained from the farmers classify under HS 0810 as Fresh Fruit.</li> </ol>

**Note:** Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai

dried are classifiable under HSN 0813. We don't find merit in this opinion. There are specific headings 'Tamarind fresh-08109020' and 'Tamarind dried-08134010' in the Tariff and as per the Explanatory notes(HSN), dried fruits classifiable under 0813 are those falling under CTH 0806 to 0810, prepared by either direct drying in the sun or by industrial processing. As per General Rule of Interpretation Rule 1, Classification shall be determined according to the terms of the headings and if it cannot be done then the classification is to be arrived at following the further rules. Tamarind fresh and Tamarind Dried are specific tariff headings and what constitutes 'Dried fruit' is clarified in the Explanatory notes(HSN). When a specific Tariff heading is available, there is no necessity to follow further interpretative rules. In the case at hand, the applicant has stated that the 'Tamarind fruit' purchased by the farmers do not undergo any process of drying either by sun or industrial process and is hence, classifiable under CTH 08109020 as 'Tamarind, fresh'.

7. In view of the above, we rule as under.

**RULING**

Tamarind supplied by the applicant which has not undergone the process of direct drying in sun or by industrial process is classifiable under CTH '08109020'.

*K. Manasa* 26/9/19

Ms. Manasa Gangotri Kata,  
Member, CGST

*Shri Kurinji Selvaan V.S.* 26/9/2019

Shri Kurinji Selvaan V.S.,  
Member, TNGST

**AUTHORITY FOR  
ADVANCE RULING**

**26 SEP 2019**

**GOODS AND SERVICE TAX  
Chennai-6, Tamilnadu**

**// BY SPEED POST WITH ACK-DUE**

To  
Murali Mogan Firm,  
No: 77, Kothapetta (Village)  
Nethaji road, Krishnagiri,  
Krishnagiri - 635 001.

Copy Submitted to:

1. The Additional Chief Secretary/Commissioner of Commercial Taxes,  
IInd Floor, Ezhilagam, Chepauk, Chennai - 600 005.
2. The Principal Chief Commissioner of GST & Central Excise,  
26/1, Mahatma Gandhi Road, Nungambakkam,  
Chennai-600034.